

James C. Wangerin, CPA's written comment for
July 2014 Interim Revenue and Transportation meeting

I favor the independent administrative appeals function requested by Senator Tutvedt because it would reduce the volume, cost, and formality of tax resolution.

An independent administrative appeals function means a program of holding conferences and negotiating settlements that is designed to resolve the vast majority of tax controversies.

Senator Tutvedt's bill concept regarding representation will be limited to allowing CPA and Enrolled Agent representation before independent administrative appeals function.